## Commonwealth of Massachusetts Personal Income Tax Filers and Liability by Income Level Tax Years 2002 and 1992

(Amounts, except income level are in thousands)

	Tax y	ear 2002			
Income Level	Number of <u>Filers</u>	Percentage of Total	Inc	Personal Come Tax Liability	Percentage of Total
\$100,001 and higher	390,959	12%	\$	3,996,936	52%
\$75,001 - \$100,000	267,206	8%		1,008,595	13%
\$50,001 - \$75,000	459,053	14%		1,183,587	15%
\$25,001 - \$50,000	827,075	25%		1,156,317	15%
\$10,001 - \$25,000	686,444	21%		327,397	4%
\$10,000 and lower	677,781	<u>20%</u>		24,628	<u>1%</u>
Total	3,308,518	<u>100</u> %	\$	7,697,460	<u>100</u> %
	Tax y	ear 1992			
	<u>Tax y</u>	<u>ear 1992</u>	P	Personal	
	<u>Tax y</u> Number of	ear 1992 Percentage	_	Personal come Tax	Percentage
Income Level			Inc		Percentage of Total
Income Level \$100,001 and higher	Number of	Percentage	Inc	come Tax	_
	Number of <u>Filers</u>	Percentage of Total	Inc <u>I</u>	come Tax <u>iability</u>	of Total
\$100,001 and higher	Number of Filers	Percentage of Total	Inc <u>I</u>	come Tax ciability	of Total 31%
\$100,001 and higher \$75,001 - \$100,000	Number of <u>Filers</u> 120,827 126,771	Percentage of Total  4% 4%	Inc <u>I</u>	come Tax <u>ciability</u> 1,573,635 578,044	of Total 31% 11%
\$100,001 and higher \$75,001 - \$100,000 \$50,001 - \$75,000	Number of <u>Filers</u> 120,827 126,771 338,707	Percentage of Total  4% 4% 12%	Inc <u>I</u>	20me Tax Liability 1,573,635 578,044 1,045,710	of Total  31% 11% 21%
\$100,001 and higher \$75,001 - \$100,000 \$50,001 - \$75,000 \$25,001 - \$50,000	Number of <u>Filers</u> 120,827 126,771 338,707 762,020	Percentage of Total  4% 4% 12% 27%	Inc <u>I</u>	1,573,635 578,044 1,045,710 1,316,342	of Total  31% 11% 21% 26%

Source: Massachusetts Department of Revenue - data is from last closed tax years.